



MISSOURI DEPARTMENT OF REVENUE
**INDIVIDUAL INCOME TAX
ADJUSTMENTS**

2004
FORM
MO-A

Attachment Sequence No. 1040-01

ATTACH TO FORM MO-1040. SEE INFORMATION BEGINNING ON PAGE 11 TO ASSIST YOU IN COMPLETING THIS FORM.

LAST NAME	FIRST NAME	INITIAL	SOCIAL SECURITY NO.
SPOUSE'S LAST NAME	FIRST NAME	INITIAL	SPOUSE'S SOCIAL SECURITY NO.

PART 1 — MISSOURI MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME (SEE PAGE 11.)

ADDITIONS	Y—YOURSELF		S—SPOUSE	
1. Interest on state and local obligations other than Missouri source (reduced by related expenses if expenses were over \$500)	1Y	00	1S	00
2. <input type="checkbox"/> Partnership; <input type="checkbox"/> Fiduciary; <input type="checkbox"/> S corporation; <input type="checkbox"/> Net Operating Loss (Carryback/Carryforward); <input type="checkbox"/> Other (description)	2Y	00	2S	00
3. Nonqualified distribution received from Missouri Savings for Tuition Program (MO\$T) and/or Missouri Higher Education Deposit Program (distribution withdrawn early or distribution not used for qualified higher education expenses)	3Y	00	3S	00
4. TOTAL ADDITIONS — Add Lines 1, 2, and 3. Enter here and on Form MO-1040, Line 2.	4Y	00	4S	00
SUBTRACTIONS				
5. Interest from exempt federal obligations included in federal adjusted gross income (reduced by related expenses if expenses were over \$500). Attach a detailed list or all Federal Form 1099(s).	5Y	00	5S	00
6. Any state income tax refund included in federal adjusted gross income	6Y	00	6S	00
7. <input type="checkbox"/> Partnership; <input type="checkbox"/> Fiduciary; <input type="checkbox"/> S corporation; <input type="checkbox"/> Railroad retirement benefits; <input type="checkbox"/> Net Operating Loss; <input type="checkbox"/> Other (description) Attach supporting documentation.	7Y	00	7S	00
8. Exempt contributions made to the Missouri Savings for Tuition Program (MO\$T) and/or Missouri Higher Education Deposit Program (maximum subtraction is \$8,000 per individual)	8Y	00	8S	00
9. Missouri depreciation adjustment (Section 143.121, RSMo) <input type="checkbox"/> Sold or disposed property previously taken as addition modification	9Y	00	9S	00
10. TOTAL SUBTRACTIONS — Add Lines 5, 6, 7, 8, and 9. Enter here and on Form MO-1040, Line 4.	10Y	00	10S	00

PART 2 — MISSOURI ITEMIZED DEDUCTIONS — Complete this section only if you itemize deductions on your federal return. Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A.

1. Total federal itemized deductions from Federal Form 1040, Line 39	1	00
2. 2004 (FICA) — yourself — Social security \$ _____ + Medicare \$ _____	2	00
3. 2004 (FICA) — spouse — Social security \$ _____ + Medicare \$ _____	3	00
4. 2004 Railroad retirement tax — yourself (Tier I and Tier II) \$ _____ + Medicare \$ _____	4	00
5. 2004 Railroad retirement tax — spouse (Tier I and Tier II) \$ _____ + Medicare \$ _____	5	00
6. 2004 Self-employment tax — Amount from Federal Form 1040, Line 30	6	00
7. TOTAL — Add Lines 1 through 6.	7	00
8. State and local income taxes — See instructions on page 12.	8	00
9. Earnings taxes included in Line 8	9	00
10. Net state income taxes — Subtract Line 9 from Line 8 or enter Line 8 from the worksheet below.	10	00
11. MISSOURI ITEMIZED DEDUCTIONS — Subtract Line 10 from Line 7. Enter here and on Form MO-1040, Line 14.	11	00

NOTE: IF LINE 11 IS LESS THAN YOUR FEDERAL STANDARD DEDUCTION, SEE INFORMATION ON PAGE 7.

WORKSHEET FOR PART 2 — STATE AND
LOCAL INCOME TAXES, LINE 10

Complete this worksheet only if your federal adjusted gross income from Federal Form 1040, Line 36 is more than \$142,700 (\$71,350 if married filing separate). If your federal adjusted gross income is less than or equal to these amounts, do not complete this worksheet. See the instructions for the amount to enter on Line 10 above. Attach a copy of your Federal Itemized Deduction Worksheet (Page A-6 of Federal Schedule A instructions).

1. Enter amount from Federal Itemized Deduction Worksheet, Line 3 (See page A-6 of Federal Schedule A instructions.) If \$0 or less, enter "0".	1	00
2. Enter amount from Federal Itemized Deduction Worksheet, Line 9 (See page A-6 of Federal Schedule A instructions.)	2	00
3. State and local income taxes from Federal Form 1040, Schedule A, Line 5	3	00
4. Earnings taxes included on Federal Form 1040, Schedule A, Line 5	4	00
5. Subtract Line 4 from Line 3.	5	00
6. Divide Line 5 by Line 1.	6	%
7. Multiply Line 2 by Line 6.	7	00
8. Subtract Line 7 from Line 5. Enter here and on Form MO-A, Part 2, Line 10.	8	00

PART 3 — PENSION EXEMPTION — A copy of your federal return (pages 1 and 2) and your Form 1099-R(s) must accompany this form if claiming a pension exemption. Failure to provide your federal return and Form 1099-R(s) will result in your exemption being disallowed.

1. Enter amount from Form MO-1040, Line 6.	1		00																								
2. Enter amount of taxable social security benefits from Federal Form 1040A, Line 14b, or from Federal Form 1040, Line 20b.	2		00																								
3. Subtract Line 2 from Line 1. This is your modified Missouri adjusted gross income to be used for comparison only with applicable income limitations on this worksheet.	3		00																								
4. Check the appropriate filing status and enter on Line 4 the amount indicated: <input type="checkbox"/> A. Single, Head of household, Qualifying widow(er) — \$25,000 <input type="checkbox"/> B. Married filing combined — \$32,000 <input type="checkbox"/> C. Married filing separate — \$16,000	4		00																								
If Line 3 is less than or equal to Line 4, enter "0" on Line 5.																											
5. Subtract Line 4 from Line 3 and enter the amount on Line 5. (If Line 3 is less than Line 4, enter "0".) If Line 5 is greater than \$6,000 (\$12,000 if filing combined and both you and your spouse have pensions), STOP . You do not qualify for a pension exemption.	5		00																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="3" style="text-align: center;">Y—YOURSELF</th> <th colspan="3" style="text-align: center;">S—SPOUSE</th> </tr> <tr> <td style="width: 5%;"></td> <td style="width: 15%;"></td> <td style="width: 10%;"></td> <td style="width: 5%;"></td> <td style="width: 15%;"></td> <td style="width: 10%;"></td> </tr> <tr> <td style="text-align: center;">6Y</td> <td></td> <td style="text-align: right;">00</td> <td style="text-align: center;">6S</td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td style="text-align: center;">7Y</td> <td></td> <td style="text-align: right;">00</td> <td style="text-align: center;">7S</td> <td></td> <td style="text-align: right;">00</td> </tr> </table>				Y—YOURSELF			S—SPOUSE									6Y		00	6S		00	7Y		00	7S		00
Y—YOURSELF			S—SPOUSE																								
6Y		00	6S		00																						
7Y		00	7S		00																						
6. Enter the total amount of taxable pension received in 2004 from Federal Form 1040A, Lines 11b and 12b or Federal Form 1040, Lines 15b and 16b. (Do not include social security benefits or railroad retirement benefits on this line. If you are 100 percent disabled, see instructions on page 5.)	6Y		00																								
7. Enter on Line 7Y the amount from Line 6Y or \$6,000, whichever is less. Enter on Line 7S the amount from Line 6S or \$6,000, whichever is less.	7Y		00																								
8. Subtotal — Add Lines 7Y and 7S.	8		00																								
9. Total Pension Exemption — Subtract Line 5 from Line 8. Enter here and on Form MO-1040, Line 8. Enter a "0" if the number is negative. Attach a copy of your federal return (pages 1 and 2) and your Form 1099-R(s).	9		00																								

2004 TAX TABLE

If Line 23 is			If Line 23 is			If Line 23 is			If Line 23 is			If Line 23 is			If Line 23 is		
At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is
0	100	\$ 0	1,500	1,600	\$ 26	3,000	3,100	\$ 62	4,500	4,600	\$109	6,000	6,100	\$167	7,500	7,600	\$238
100	200	2	1,600	1,700	28	3,100	3,200	65	4,600	4,700	113	6,100	6,200	172	7,600	7,700	243
200	300	4	1,700	1,800	30	3,200	3,300	68	4,700	4,800	116	6,200	6,300	176	7,700	7,800	248
300	400	5	1,800	1,900	32	3,300	3,400	71	4,800	4,900	120	6,300	6,400	181	7,800	7,900	253
400	500	7	1,900	2,000	34	3,400	3,500	74	4,900	5,000	123	6,400	6,500	185	7,900	8,000	258
500	600	8	2,000	2,100	36	3,500	3,600	77	5,000	5,100	127	6,500	6,600	190	8,000	8,100	263
600	700	10	2,100	2,200	39	3,600	3,700	80	5,100	5,200	131	6,600	6,700	194	8,100	8,200	268
700	800	11	2,200	2,300	41	3,700	3,800	83	5,200	5,300	135	6,700	6,800	199	8,200	8,300	274
800	900	13	2,300	2,400	44	3,800	3,900	86	5,300	5,400	139	6,800	6,900	203	8,300	8,400	279
900	1,000	14	2,400	2,500	46	3,900	4,000	89	5,400	5,500	143	6,900	7,000	208	8,400	8,500	285
1,000	1,100	16	2,500	2,600	49	4,000	4,100	92	5,500	5,600	147	7,000	7,100	213	8,500	8,600	290
1,100	1,200	18	2,600	2,700	51	4,100	4,200	95	5,600	5,700	151	7,100	7,200	218	8,600	8,700	296
1,200	1,300	20	2,700	2,800	54	4,200	4,300	99	5,700	5,800	155	7,200	7,300	223	8,700	8,800	301
1,300	1,400	22	2,800	2,900	56	4,300	4,400	102	5,800	5,900	159	7,300	7,400	228	8,800	8,900	307
1,400	1,500	24	2,900	3,000	59	4,400	4,500	106	5,900	6,000	163	7,400	7,500	233	8,900	9,000	312

For assistance calculating your tax, go to www.dor.mo.gov/tax and select the Tax Calculator.

Tax on the first \$9,000 of taxable income is \$315. Tax on the income over \$9,000 is calculated at 6 percent. Example: If Line 23 of the Missouri return is \$12,000, then the Missouri tax is \$315 + \$180 (6 percent of \$3,000) = \$495.

NOTE: Make sure \$315 is included in your calculation of tax on taxable income over \$9,000.

PLUS 6% of excess over \$9,000

	Yourself	Spouse	Example
Missouri taxable income (Line 23)	\$ _____	\$ _____	\$ 12,000
Subtract \$9,000	— \$ 9,000	— \$ 9,000	— \$ 9,000
Difference	= \$ _____	= \$ _____	= \$ 3,000
Multiply by 6 percent	x 6%	x 6%	x 6%
Tax on income over \$9,000	= \$ _____	= \$ _____	= \$ 180
Add \$315 (tax on first \$9,000)	+ \$ 315	+ \$ 315	+ \$ 315
TOTAL MISSOURI TAX	= \$ _____	= \$ _____	= \$ 495

A separate tax must be computed for you and your spouse.